

Maine Revised Statutes
Title 36: TAXATION
Chapter 703: CIGARETTE TAX

§4374. FRAUDULENT STAMPS

Any person who, with the intent to defraud, makes, forges or counterfeits any stamp prescribed by the State Tax Assessor under this chapter or who causes or procures the same to be done, who knowingly utters, publishes, passes or renders as true any false, altered, forged or counterfeited stamp or who knowingly possesses any such false, altered, forged or counterfeited stamp, for the purpose of evading the tax imposed by this chapter, commits a Class C crime. [1997, c. 458, §20 (RPR).]

SECTION HISTORY

1977, c. 696, §291 (RPR). 1997, c. 458, §20 (RPR).

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